

December 13, 2011

CLERK, U.S. BANKRUPTCY COURT  
EASTERN DISTRICT OF CALIFORNIA

0003954961

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court  
Eastern District of California**In re **M. F. Gomes and Sons**

Debtor(s)

Case No.

Chapter

**11****LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Western Milling P.O. Box 1029 Goshen, CA 93227	8Western Milling P.O. Box 1029 Goshen, CA 93227	Business Debt		1,434,000.00 (6,000,000.00 secured) (4,992,403.97 senior lien)
Machado Hay Company 3228 East Tulare Avenue Tulare, CA 93274	Machado Hay Company 3228 East Tulare Avenue Tulare, CA 93274	Business debt		167,512.02
J.R. Simplot Company PO Box 354 Yakima, WA 98907	J.R. Simplot Company PO Box 354 Yakima, WA 98907	Business Debt		88,376.54 (6,000,000.00 secured) (6,426,403.97 senior lien)
Cargill Animal Nutrition Simon Newman Cargil Inc, dba Nutrena Feeds PO Box 369 Stockton, CA 95201	Cargill Animal Nutrition Simon Newman Cargil Inc, dba Nutrena Feeds PO Box 369 Stockton, CA 95201	Business Debt		82,461.59  (0.00 secured)
CAPITAL ONE P.O. Box 105474 Atlanta, GA 30348-5474	CAPITAL ONE P.O. Box 105474 Atlanta, GA 30348-5474	Business Debt		65,749.89
Capital One Coface Collections, NA Inc. P.O. Box 8510 Metairie, LA 70011-8510	Capital One Coface Collections, NA Inc. P.O. Box 8510 Metairie, LA 70011-8510	Business debt		63,535.52
CAPITAL ONE, N.A. PO BOX 30273 SALT LAKE CITY, UT 84130	CAPITAL ONE, N.A. PO BOX 30273 SALT LAKE CITY, UT 84130	Business		58,313.16
BANK OF AMERICA P.O. Box 17054 Wilmington, DE 19850	BANK OF AMERICA P.O. Box 17054 Wilmington, DE 19850	Business Debt		55,483.00
Genske, Mulder & Co.,LLP 4150 Concours Street, Ste. 250 Ontario, CA 91764	Genske, Mulder & Co.,LLP 4150 Concours Street, Ste. 250 Ontario, CA 91764	Accounting Services		51,719.51

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 (Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
<b>PG&amp;E</b> P.O. Box 997300 Sacramento, CA 95899-7300	<b>PG&amp;E</b> P.O. Box 997300 Sacramento, CA 95899-7300	Business debt		50,029.69
<b>Cullum Roadsiding</b> 1932 Mission Circle Tulare, CA 93274	<b>Cullum Roadsiding</b> 1932 Mission Circle Tulare, CA 93274	Business debt		48,378.17
<b>Valov and Sons Farming</b> 18275 'B' Road 28 Tulare, CA 93274	<b>Valov and Sons Farming</b> 18275 'B' Road 28 Tulare, CA 93274	Business debt		43,820.00
<b>Walco</b> P.O. Box 1789 Roanoke, TX 76262	<b>Walco</b> P.O. Box 1789 Roanoke, TX 76262	Business debt		42,811.55
<b>Mark's Truck and Tractor Inc.,</b> 1159 Security Court Tulare, CA 93274	<b>Mark's Truck and Tractor Inc.,</b> 1159 Security Court Tulare, CA 93274	Business debt		42,406.85
<b>Transworld Systems</b> P.O. Box 4903 Trenton, NJ 08650-4903	<b>Transworld Systems</b> P.O. Box 4903 Trenton, NJ 08650-4903	Business debt		40,246.69
<b>Hollins Law</b> Century Center 2601 Main Street Irvine Penthouse Suite 1300 Irvine, CA 92614	<b>Hollins Law</b> Century Center 2601 Main Street Irvine Penthouse Suite 1300 Irvine, CA 92614	Business debt RX Seeds, Inc. v. Vernal Gomes, et al.		30,596.20
<b>Penny Newman Grain Co.</b> P.O. Box 12147 Fresno, CA 93776-2147	<b>Penny Newman Grain Co.</b> P.O. Box 12147 Fresno, CA 93776-2147	Business debt		22,184.88
<b>Exchange Bank</b> PO Box 760 Santa Rosa, CA 95402	<b>Exchange Bank</b> PO Box 760 Santa Rosa, CA 95402	Well pump and parts		21,153.34 (0.00 secured)
<b>Wells Fargo Bank</b> Payment Processing Payment Remittance Ce P.O. Box 54349 Los Angeles, CA 90054-0349	<b>Wells Fargo Bank</b> Payment Processing Payment Remittance Ce P.O. Box 54349 Los Angeles, CA 90054-0349	Business debt		16,784.79
<b>Wells Fargo</b> Payment Remittance Center P.O. Box 54349 Los Angeles, CA 90054-0349	<b>Wells Fargo</b> Payment Remittance Center P.O. Box 54349 Los Angeles, CA 90054-0349	Business Line		16,541.56

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(Continuation Sheet)

**DECLARATION UNDER PENALTY OF PERJURY  
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the Partner of the partnership named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date December 13, 2011

Signature /s/ Daniel S. Gomes  
Daniel S. Gomes  
Partner



*Penalty for making a false statement or concealing property:* Fine of up to \$500,000 or imprisonment for up to 5 years or both.  
18 U.S.C. §§ 152 and 3571.

ORIGINAL